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ABSTRACT

Burns and Haga's critique of the "shopping list" characterization of professions (1977) is examined, and an alternative analysis is proposed and applied to management accounting. According to Burns and Haga, a field is regarded as a profession if it serves needs recognizable within the society as crucial and is imbued with substantial mystique. It is claimed that Burns and Haga have not shown that mystique is either essential to professional quality or, in combination with cruciality, a sufficient condition. Five major objections relating to the requirement of mystique are presented, and the criterion of occupational practice or a common body of knowledge is proposed as a replacement of the mystique criterion. The other condition of cruciality would be retained. The revised criterion suggests perception of management accounting as an emergent profession, in contrast to Burns and Haga's perspective. (SW)

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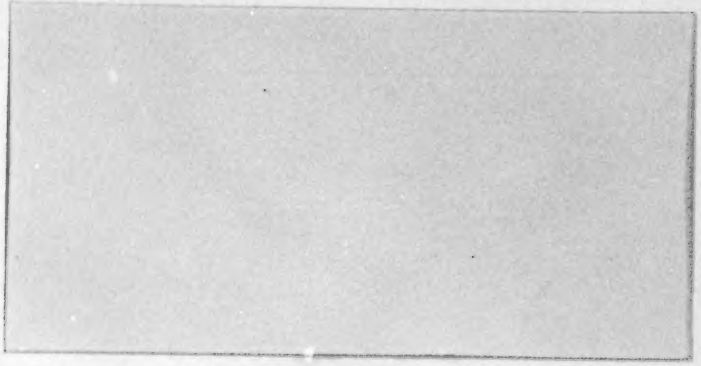

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MORE ABOUT PROFESSIONALISM: A SECOND LOOK AT BURNS AND HAGA

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MORE ABOUT PROFESSIONALISM:
A SECOND LOOK AT BURNS AND HAGA

Burns and Haga's recent critique of the "shopping list" characterization of professions [1977] is salutary. Their own analysis of such occupations is misguided, however. After these points are established, an alternative analysis will be proposed and be applied to management accounting, an area notably falling short of Burns and Haga's requirements.

Rejection of the "Shopping List" Approach

Burns and Haga rightly assume that use of the term "profession" is much more than a verbal matter. Specifically, characterization of a field as a profession has central "normative" import. It implies that participants are entitled, other things being equal, to (a) receive special respect from others for their work, reliant parties especially, and (b) take unusual personal satisfaction therein, and reciprocally are obliged to (c) manifest genuine dedication to excellence. An occupation is socially recognized as a profession if such dimensions are commonly associated with the field.

Facet (c) is presupposed by the two transparently correlative preceding ones, and correspondingly is focused at once outward, towards reliant parties in particular, and inward, towards the practitioners themselves. This dual perspective is particularly evident in usage of two expressions intimately identified with professional occupations, "calling" and "vocation."

Given that the matter is significant, there are two basic approaches to generic analysis of professions. "Descriptive" analysis takes an inventory of features characteristic of professions, through comparative observation of fields clearly included. "Logical" analysis proceeds further to identify a

subset of features as logically fundamental, rendering the others contextually intelligible. The other features are recognized either as corollaries of the basic ones or "trappings" of a profession.

A logical analysis of professions should account for the primary normative bearings of pertinent classification, the common external trappings of such fields, and, more broadly, prevailing usage of relevant linguistic expressions. An analysis should provide in particular for recognizing varying degrees of professional quality.

Against this background, Burns and Haga's rejection of the familiar descriptive, or "shopping list," approach to generic analysis of professions seems compelling. While an adequate inventory of features would include "fundamental" ones, a merely descriptive approach at best obscures the real sources of professional quality, and may indeed overlook basic characteristics of a profession. Only logical analysis can convey pertinent insight.

Reference to the basic normative dimensions of classification of occupations as professions, which as such bear substantial behavioral import, illuminates a major point raised by Burns and Haga. A variety of features commonly cited as central to a profession, such as administration of an examination program or a code of ethics, cannot genuinely be so, if only because they can be elected by an organized occupational group (pp. 707-8). It begs the question to suppose that the honorific standing of a professional class can in significant degree be elected.

Burns and Haga's Criterion

Burns and Haga's positive analysis may usefully be interpreted so that an occupation is recognized as a profession primarily at the societal level. A field is regarded as a profession if it, first, ably (by realistic standards)

serves needs recognizable within the society as "crucial," and, second, is imbued with substantial "mystique" (p. 709). Societal recognition of an occupation as a profession would require prevailing acceptance as normative of the judgment of parties served as to cruciality and mystique.

Cruciality is understood in terms of relevance to "matters vital to life, health, purse or freedom" (pp. 709-10). Strictly, it is required that the class be perceived as uniquely able in responding to relevant needs. However, this further requirement should as a matter of course be met by a group enjoying high mystique.

Mystique embraces "a great deal of what is meant by expertise, technical knowhow or specialized training," but extends well beyond this realm. Practitioners are viewed as masters of a field "incomprehensible" to "ordinary mortals," persons "'in possession of a mystery'" (p. 710). Using terms collectively more mundane in kind, practice is perceived as an "art" requiring a "knack" entitling participants to a level of deference of an extraordinary kind, bordering upon "awe."

Burns and Haga emphasize methods as sources of mystique. It is noteworthy, then, that substantial mystique is conferred upon medicine and law by the transcendent themes addressed, including life and death themselves, entirely apart from their exceedingly imposing methods.

This twofold criterion is taken to explain the usual trappings of a profession. For example, joint cruciality and mystique would invite societal sanction for restrictive entry and introduction of an ethical code inherently authoritative for practioners and reliant parties alike (pp. 710-11).

Critique of the Analysis

The proposed criterion is perhaps plausible enough relative to the normative

bearings of classification of occupations as professions, although "respect" is in good measure approached negatively, in terms of incomprehensibility, and reference to "personal satisfaction" and "excellence" is made to seem a bit pale by the broader stress upon "mystique." Further, having correctly identified mystique as an important basis for the extensive control over practice exercise by major American professions, Burns and Haga have in terms of "intimidation" provided a possible explanation of institutions such as restricted entry and binding codes of ethics (pp. 708-9). They have not shown, however, that mystique is either essential to professional quality or, in combination with cruciality, sufficient therefor. Indeed, their analysis invites five major objections, each relating to the requirement of mystique.

First, as signified by the recourse to quasi-religious language, that requirement is exceedingly obscure. While pertinent incomprehensibility is understood to be independent of intellectual limitations, at a positive level one is basically confined to picturesque characterization.

Second, clear counter-examples are available. For instance, followers of psychics, or spiritualists, recognize high cruciality and mystique relative to their service. Yet societal acceptance of this viewpoint would not imply recognition of a pertinent "profession." Such description would indeed be perceived as grossly offensive and demeaning.

Third, the criterion implies that a group having (or aspiring to) professional stature would normally be most protective of any measure of incomprehensibility attaching to their service. Yet the FASB conspicuously seeks to advance rationality in financial accounting practices, and the legal profession strongly supports the streamlining and simplification of legal codes and procedures. It only begs the issue to explain such behavior as intended sacrifice of a margin of professional quality for achievement of other group

objectives.

Fourth, and relatedly, it is culturally anomalous to portray incomprehensibility of occupations as a basic source of admiration or respect in an era marked by accelerating demand for higher "accountability" from institutions and occupational groups. It is of course understood that considerable content in professional practice is as such inaccessible to the layman, and in varying measure, given reasonable specialization, even to any particular practitioner.

Finally, the analysis recurringly conflicts with prevailing intuition as to comparative pertinent standing of occupations. For example, it seems to imply that crop and dairy farming, general police work, and firefighting are more nearly professional than are internal auditing, clinical social work, librarianship, or management accounting. Overall, they seem more crucial to society than the other group, which in turn are hardly endowed with high mystique. Yet, although gradations would very likely be recognized within the second class, just the reverse perception would be pervasive. The second group are recognizable as at least marginally professional, while the first class are readily identified simply as nonprofessions.

These points clearly discredit Burns and Haga's analysis, tending to imply, moreover, that mystique is not essential to a clear profession. An analysis will now be proposed which replaces the requirement of mystique by one much more familiar in character.

Proposed Replacement Criterion

Two objections just raised have direct heuristic value in seeking an alternative analysis, namely, the citations of a noncomparative counter-example and an implausible comparison as to degree of professional quality. They suggest that the requirement of mystique be replaced by the more conventional one of

foundation of practice in a realm of "theory," or, invoking a descriptive phrase introduced in a distinguished study of public accounting [Roy and MacNeill, 1967, p. 1], a "common body of knowledge." As interpreted below, the other condition, cruciality, would be retained.

Occupational practice is understood not merely to have an intellectual basis, but also to presuppose a measure of mastery thereof. While, for example, crop farming does not require firsthand knowledge of underlying theory as to vegetation and nutrition, the skill requisite for professional practice is inseparable from knowledge foundational to method or technique. Of course no degree of mastery of theory can assure capability in the applied art of professional service.

Regarding the carryover requirement of cruciality, must the occupation be perceived as uniquely suited to serving the needs in question, as assumed by Burns and Haga? Enduring coexistence of relevant groups which primarily are mutual competitors is in fact exceptional. However, a service monopoly should not be recognized as essential to a profession.

Emergence of distinct occupational groups based upon alternative approaches to needs of a like kind would presumably tend to lead to one of three outcomes: (a) one group would in time achieve clear precedence; (b) the differences would gradually recede; or (c) the alternative methods would become associated with different specialties within the field. However, competition might conceivably instead persist indefinitely, pursuant to development of a consensus that each approach were fundamentally sound. It would be arbitrary to classify the fields as nonprofessions on that basis.

The strength of the proposed twofold criterion may be shown by reference to (1) the primary normative bearings of classification of an occupation as a profession, (2) common external trappings of professions, and (3) prevailing pertinent distinction among selected fields.

First, the primary normative dimensions of the classification are readily accounted for. Application to highly significant practical problems of a "common body of knowledge" is a most impressive art, well removed from applied activity mechanical in kind. A person ably prepared in this regard deserves to receive special respect and take gratification in his work, so long as he is dedicated to excellent service.

Second, the two requirements explain characteristic recourse to practices such as formal control over entry (including educational requirements) and administration of a code of ethics. In particular, significant protection is promised to reliant parties thereby. It is interesting that attention is directed away from intimidation of such groups towards their protection.

Third, distinction among clearcut professions, marginal and emergent ones, and nonprofessions is hereby illuminated. For example, reference to a required basis in theory yields intuitive results as to credentials of the two groups of occupations cited in developing the final objection to Bruns and Haga's analysis. Relatedly, intuitive differences in professional level within the second class cited notably reflect differential depth and breadth commonly associated with pertinent bodies of thought.

Still Another Look at Management Accounting

Burns and Haga's ultimate objective was to assess the current or potential professional credentials of public accounting, management accounting, and internal auditing. They concluded that public accounting had already achieved the character of a profession, but that the other areas were unlikely in the foreseeable future to do so, expressing especially severe skepticism about internal auditing. The undoubted absence of mystique in the two private accounting fields was attributed in part to questionable cruciality of services (pp. 711-13).

To conclude the comment, management accounting will be reassessed in the light of the preceding discussion. Burns and Haga misleadingly restricted the occupational group, so far as potential recognition as a professional class were concerned, to participants in the CMA program. Relatedly, they dubiously cited the frequent engagement of experienced CPAs for management accounting positions as evidence that the field is not perceived as being crucial or autonomous (p. 712). Public accounting experience would no doubt often be an attractive credential for a prospective management accountant. However, neither the inescapable overlap between the fields nor the greater visibility of public accounting implies that management accounting is not a distinctive occupation, warranting recognition as a profession in its own right.

The revised criterion clearly invites perception of the field as an emergent profession. The increasingly high importance of services rendered is unlikely to be disputed. Because of the complexity of pertinent skills and the refinement of judgment required for their effective exercise, management cannot realistically turn to casual or amateur suppliers of those services. If not awe-inspiring, selection and application of distinctive methods are scarcely mechanical. Within this context, Burns and Haga's evaluation of such methods as based excessively upon "rationality" and "logic" to justify recognition of management accounting as a profession (p. 712) seems particularly misconceived.

Further, the coverage represented by the CMA examination reflects the broad scope of knowledge expected of a modern management accountant. Depth needed in particular areas at a given time would vary with the responsibilities of the position held. However, preparation for a career in the field characteristically requires development of competence in a variety of highly technical areas, including not only cost and financial accounting, but also finance,

auditing, taxation, quantitative decision analysis, and computer information systems. Basic acquaintance with major applications of the behavioral sciences to organizational activity is also highly relevant. Effective assimilation of such a range of knowledge for purposes of application to central needs of management may not invite mystique, but is immensely impressive even so.

These observations do not imply that all the traditional trappings of professional standing will readily, or even in due course, accrue to management accountants. A pivotal factor in this regard is the inherent restriction of practice to an employee group, as contrasted with an independent practitioner class. Prevailing recognition of the professional quality of such an occupation would tend to require some time, in any case. Further, in view of the continuing impact in American society of a traditional doctrine as to employment, this occupational feature is likely to be an insuperable obstacle to legal certification of management accountants [Sheldahl, 1979, pp. 51-52].

Moreover, absent legal certification a program in professional ethics could only be conducted by an organization having no authority to require affiliation by practitioners. A credible sponsor would have to be (1) identified dominantly with management accounting, (2) accessible to affiliation by accountants at all levels or ranks, and (3) composed (primarily) of a reasonably sizable group of management accountants. Consequently, it is doubtful that any organization will be capable in the near future of implementing a meaningful professional code for the occupational class. Ultimately, however, the Institute of Management Accounting, as the administrator of the CMA program, should be well suited to the role [Sheldahl, 1979, pp. 60-62].

These points reflect the centrality of contextual factors to accrual of common "shopping list" features by an occupational group having the basic features of a professional class. They do not call into doubt the increasingly

professional quality of management accounting. Ironically, having recognized that legal certification and formal governance by a code of ethics, most notably, were inessential to a profession, Burns and Haga were led to deny relevant classification to the field by absence of a feature (mystique) tending to contribute generously to their establishment. In essence, they begged the issue against the professional qualifications of any field restricted to practice by organizational employees.

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